

Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25
Responses to the Department's First Set of Information Requests

Request No. DTE 1-18

Please provide a copy of each plant account or subaccount life analysis performed for the depreciation study.

Response:

Attached are 108 pages of SPR Data Balances Analysis Program (SPR-BAL) output. The gas plant is 32 pages labeled Common Discovery* Attachment 1 DTE 1-18, page 1 of 32 through page 32 of 32. The electric plant is 66 pages labeled Common Discovery* Attachment 2 DTE 1-18, page 1 of 66 through page 66 of 66. The common plant is 10 pages labeled Common Discovery* Attachment 3 DTE 1-18, page 1 of 10 through page 10 of 10.

Person Responsible: James H. Aikman

* Common Discovery is any attachment that is identical for D.T.E. 02-24 and D.T.E. 02-25.